



**Rules and Ancillary Document Review Checklist**  
**(This form must be filled out electronically.)**

All responses should be in **bold** format.

Document Reviewed (include title):

- **WAC 458-12-075 Personalty – Filing by corporations, partnerships, firms or agents.**
- **WAC 458-12-080 Listing of personalty – Manufacturers.**

Date last adopted:

- **WAC 458-12-075 last filed 4/29/68**
- **WAC 458-12-080 last filed 4/14/69**

Reviewer: **Joseph D. Simmonds**

Date review completed: **12/1/00**

Is this document being reviewed at this time because of a taxpayer or business association request? (If “YES”, provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request). **YES** ☐ **NO** ☒

Type an “x” in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Explain the goal(s) and purpose(s) of the document: The goals and purposes of WACs 458-12-075 and 458-12-080 are to provide information and guidance to assessors and taxpayers regarding which persons are authorized to file a list of personal property and who is responsible for the content of such list. Rule 050 provides information targeted to manufacturers.**

**2. Need:**

<b>YES</b>	<b>NO</b>	
<b>X</b>		Is the document necessary to comply with the statutes that authorize it? (E.g., Is it necessary to comply with or clarify the application of the statutes that are being implemented? Does it provide detailed information not found in the statutes?)
	<b>X</b>	Is the document obsolete to a degree that the information it provides is of so little value that the document warrants repeal or revision?
<b>X</b>		Have the laws changed so that the document should be revised or repealed? (If the response is “yes” that the document should be repealed, explain and identify the statutes the rule implemented, and skip to Section 10.)
<b>X</b>		Is the document necessary to protect or safeguard the health, welfare (budget levels necessary to provide services to the citizens of the state of Washington), or safety of Washington’s citizens? (If the response is “no”, the



		recommendation must be to repeal the document.)
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Please explain **WAC 458-12-075, and WAC 458-12-080 are necessary to further explain the intent of RCW 84.40.070, RCW 84.40.130, RCW 84.40.185, and RCW 84.40.210. These two WACs require some revisions, but are not obsolete to a degree necessary to repeal.**

**RCW 84.40.185 is the only implemented statute having changes that would require changes to the content of WAC 458-12-075. This rule should be revised to note that limited liability companies are subject to the filing requirements. This change will incorporate provisions of Laws of 1995, chapter 318, § 5.**

**3. Related ancillary documents, court decisions, BTA decisions, and WTDs: Complete** Subsection (a) only if reviewing a rule. Subsection (b) should be completed only if the subject of the review is an ancillary document. Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered ancillary documents.

(a)

YES	NO	
	X	Are there any ancillary documents that should be incorporated into this rule? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the rule?

(b)

YES	NO	
		Should this ancillary document be incorporated into a rule?
		Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that affects the information now provided in this document?
		Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the document?

If the answer is “yes” to any of the questions in (a) or (b) above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**4. Clarity and Effectiveness:**

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
	X	Is the document providing the result(s) that it was originally designed to achieve? (E.g., does it reduce the need for taxpayers to search multiple rules or statutes to determine their tax-reporting responsibilities, help ensure that the tax law and/or exemptions are consistently applied?)
	X	Do changes in industry practices warrant repealing or revising this document?
	X	Do any administrative changes within the Department warrant repealing or revising this document?

Please explain.

**These rules are generally effective, but the legislative change noted in section 2 should be incorporated. The rules are in general clearly and concisely written but are not in a format consistent with that now preferred by DOR, which includes an introduction.**

**The rules provide important information to assessors and taxpayers regarding who is required to list and to some extent what is required to be listed. This information can be more effectively presented if combined into a single rule. RCW 84.40.070, RCW 84.40.130, RCW 84.40.185, and RCW 84.40.210 are the statutes being implemented and should all be cited in the rule.**

**Revisions that should be considered include:**

- **WAC 458-12-075 should list RCW 84.40.070 at the end of (1). The gender references should be removed from the first three paragraphs of (3). The term “limited liability companies as inserted in 84.40.185 by the laws of 1995, chapter 318, § 5, should be incorporated into either (1) or (2). The whole rule implements RCW 84.40.185 and this cite should be stated at the end of WAC 458-12-075. The statement (derived from chapter 149, laws of 1967) at the end of this WAC should be stricken.**
- **WAC 458-12-080 should have (1) (b) deleted as the term “manufacturer’s stock” refers to the raw materials that are defined in RCW 84.36.473 and exempted in RCW 84.36.477. The term “manufacturer’s stock” should also be removed from the second and third paragraph of (2). The second statement in (2) should be revised to state “The statement shall include engines, machinery and equipment, tools and implements of every kind, supplies, and all other taxable personal property.” The gender reference in the fourth paragraph of (2) should be deleted.**

**5. Intent and Statutory Authority:**

YES	NO	
X		Does the Department have sufficient authority <b>to adopt</b> this document? (Cite



		the statutory authority in the explanation below.)
<b>X</b>		Is the document consistent with the legislative intent of the statutes that authorize it? (I.e., is the information provided in the document consistent with the statute(s) that it was designed <b>to implement</b> ?) If “no”, identify the specific statute and explain below. List all statutes being implemented in Section 9, below.)
	<b>X</b>	Is there a need to recommend legislative changes to the statutes being implemented by this document?

Please explain. **RCW 84.08.010 give DOR general supervision and control over the administration of the assessment and tax laws of the state. RCW 84.08.070 gives DOR the authority to adopt these rules.**

**These rules implement the following:**

- **RCW 84.40.070 is the statutory authority regarding corporate listing.**
- **RCW 84.40.130 is the statutory authority regarding penalty for failure or refusal to list—False or fraudulent listing, additional penalty.**
- **RCW 84.40.185 is the statutory authority regarding individuals, corporations, limited liability companies, associations, partnerships, trusts, or estates required to list personality.**
- **RCW 84.40.210 is the statutory authority regarding personalty of manufacturer, listing procedure, and defines the term “manufacturer”.**

**6. Coordination:** Agencies should consult with and coordinate with other governmental entities that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
	<b>X</b>	Could consultation and coordination with other governmental entities and/or state agencies eliminate or reduce duplication and inconsistency?

Please explain. **No other federal or state agency oversees or supervises the administration of the property tax program. The department works with county assessors during the rule-making activities for this tax program to prevent chances of developing inconsistent rules.**

**7. Cost:** When responding, consider only the costs imposed by the document being reviewed and not by the statute.

YES	NO	
	<b>X</b>	Have the qualitative and quantitative benefits of the document been considered in relation to its costs? (Answer “yes” only if a Cost Benefit Analysis was completed when the rule was last adopted or revised.)



Please explain. **This is an interpretive rule that imposes no additional burden not already imposed by statute.**

**8. Fairness:** When responding, consider only the impacts imposed by the document being reviewed and not by the statute.

YES	NO	
X		Does the document result in equitable treatment of those required to comply with it?
	X	Should it be modified to eliminate or minimize any disproportionate impacts on the regulated community?
	X	Should the document be strengthened to provide additional protection to correct any disproportionate impact on any particular segment of the regulated community?

Please explain. **These rules apply to all taxpayers and county assessors in a uniform, equitable and consistent manner. Therefore there is no need to modify to eliminate disproportionate impacts or strengthen to provide additional protection.**

**9. LISTING OF DOCUMENTS REVIEWED:** (Use “bullets” with any lists, and include documents discussed above. Citations to statutes, ancillary documents, and similar documents should include titles. Citations to Attorneys General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).)

Statute(s) Implemented:

- **RCW 84.40.070 Corporate listing.**
- **RCW 84.40.130 Penalty for failure or refusal to list – False or fraudulent listing, additional penalty.**
- **RCW 84.40.185 Individuals, corporations, limited liability companies, associations, partnerships, trusts, or estates required to list personalty.**
- **RCW 84.40.210 Personalty of manufacturer, listing procedure, statement -- “manufacturer” defined**

Ancillary Documents (i.e., ETAs, PTBs, and ADs):

Court Decisions:

- **Automat Co. v. Yakima County (1972) 6 wash.app.991, 497 p.2d 617. This was a case involving the penalty portion of RCW 84.40.130 that WAC 458-12-075 references. The decision did not have any impact on this rule.**

Board of Tax Appeals Decisions (BTAs):

Administrative Decisions (e.g., WTDs):



Attorney General's Opinions (AGOs):

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

**10. Review Recommendation:**

☒ Amend

☐ Repeal

☐ Leave as is

☐ Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.)

☐ Incorporate ancillary document into a new or existing rule. (Subject of this review must be an ancillary document and not a rule.)

**Explanation of recommendation:** (If recommending an amendment of an existing rule, provide only a brief summary of the changes you've identified/recommended earlier in this review document.)

**WAC 458-12-075 and WAC 458-12-080 should be incorporated into one rule with subtitles to assist corporations, partnerships, firms, businesses, fiduciaries, and manufactures in identifying who is authorized or required to list personality for the specific type of **entity**.**

**Additional changes that should be made include:**

- Gender references should be removed.
- Additional statutes should be cited, e.g. RCW 84.40.070 and RCW 84.40.185.
- Changes to WAC 458-12-075 as noted in section 4.
- Changes to WAC 458-12-080 as noted in section 4.

**11. Manager action:** Date: \_\_\_\_\_

☐ Reviewed recommendation      ☐ Accepted recommendation

☐ Returned for further action

Comments: